

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, Fiscal Period 07**

Exhibit F-I-A

**110 - Auburn City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$25,105,397.90	\$6,803,467.35	\$0.00	\$13,306,003.23	\$0.00	\$2,811,900.12	\$0.00
Investments							
Receivables	\$0.00	\$188,248.60	\$0.00	\$38,752.64	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$186,817.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$215,153,916.34
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,771,648.91
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided							
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,170,697.00
<b>Total Assets and Other Debits:</b>	<b>\$25,105,397.90</b>	<b>\$7,178,533.49</b>	<b>\$0.00</b>	<b>\$13,344,755.87</b>	<b>\$0.00</b>	<b>\$2,811,900.12</b>	<b>\$232,096,262.25</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$22,538.73	\$21,459.79	\$0.00	\$132,248.83	\$0.00	\$2,081.65	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$137,404.54	\$0.00	\$38,752.64	\$0.00	\$43,348.16	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,170,697.00
<b>Total Liabilities:</b>	<b>\$22,538.73</b>	<b>\$158,864.33</b>	<b>\$0.00</b>	<b>\$171,001.47</b>	<b>\$0.00</b>	<b>\$45,429.81</b>	<b>\$1,170,697.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$230,925,565.25
Contributed Capital							
Reserved Fund Balance	\$1,506,395.25	\$1,066,067.12	\$0.00	\$2,650,308.97	\$0.00	\$70,832.26	\$0.00
Unreserved Fund balance	\$23,576,463.92	\$5,953,602.04	\$0.00	\$10,523,445.43	\$0.00	\$2,695,638.05	\$0.00
<b>Total Fund Equity:</b>	<b>\$25,082,859.17</b>	<b>\$7,019,669.16</b>	<b>\$0.00</b>	<b>\$13,173,754.40</b>	<b>\$0.00</b>	<b>\$2,766,470.31</b>	<b>\$230,925,565.25</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$25,105,397.90</b>	<b>\$7,178,533.49</b>	<b>\$0.00</b>	<b>\$13,344,755.87</b>	<b>\$0.00</b>	<b>\$2,811,900.12</b>	<b>\$232,096,262.25</b>

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For Fiscal Year 2019, Fiscal Period 07**

**110 - Auburn City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$26,644,240.55	\$15,000.00	\$0.00	\$354,346.00	\$0.00	\$27,013,586.55
Federal Sources	\$36,918.61	\$2,601,879.74	\$0.00	\$0.00	\$0.00	\$2,638,798.35
Local Sources	\$26,667,560.42	\$3,687,001.21	\$3,808,884.00	\$1,927,961.87	\$709,664.92	\$36,801,072.42
Other Sources	\$209,603.52	\$235,450.69	\$0.00	\$0.00	\$0.00	\$445,054.21
<b>Total Revenues:</b>	<b>\$53,558,323.10</b>	<b>\$6,539,331.64</b>	<b>\$3,808,884.00</b>	<b>\$2,282,307.87</b>	<b>\$709,664.92</b>	<b>\$66,898,511.53</b>
<b>Expenditures</b>						
Instructional Services	\$26,029,755.90	\$2,228,046.97	\$0.00	\$126,095.64	\$24,670.56	\$28,408,569.07
Instructional Support Services	\$9,523,603.20	\$966,883.06	\$0.00	\$75,201.38	\$241,528.15	\$10,807,215.79
Operation & Maintenance Services	\$3,799,986.91	\$17,017.67	\$0.00	\$427,640.65	\$0.00	\$4,244,645.23
Auxiliary Services	\$3,004,880.03	\$2,612,529.21	\$0.00	\$472,540.81	\$3,837.50	\$6,093,787.55
General Administrative Services	\$1,606,981.02	\$139,941.68	\$0.00	\$0.00	\$0.00	\$1,746,922.70
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,757,033.10	\$0.00	\$1,757,033.10
Debt Service	\$0.00	\$0.00	\$3,946,780.50	\$0.00	\$0.00	\$3,946,780.50
Other Expenditures	\$213,634.11	\$601,927.50	\$455,366.00	\$0.00	\$109,377.37	\$1,380,304.98
<b>Total Expenditures:</b>	<b>\$44,178,841.17</b>	<b>\$6,566,346.09</b>	<b>\$4,402,146.50</b>	<b>\$2,858,511.58</b>	<b>\$379,413.58</b>	<b>\$58,385,258.92</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$261,208.65	\$1,057,208.66	\$593,262.50	\$33,817.97	\$18,398.66	\$1,963,896.44
Other Fund Uses:	\$1,602,882.26	\$43,640.83	\$0.00	\$0.00	\$66,432.11	\$1,712,955.20
<b>Total Other Fund Sources (Uses):</b>	<b>(\$1,341,673.61)</b>	<b>\$1,013,567.83</b>	<b>\$593,262.50</b>	<b>\$33,817.97</b>	<b>(\$48,033.45)</b>	<b>\$250,941.24</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$8,037,808.32</b>	<b>\$986,553.38</b>	<b>\$0.00</b>	<b>(\$542,385.74)</b>	<b>\$282,217.89</b>	<b>\$8,764,193.85</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$17,045,050.85</b>	<b>\$6,033,115.78</b>	<b>\$0.00</b>	<b>\$13,716,140.14</b>	<b>\$2,484,252.42</b>	<b>\$39,278,559.19</b>
<b>Ending Fund Balance:</b>	<b>\$25,082,859.17</b>	<b>\$7,019,669.16</b>	<b>\$0.00</b>	<b>\$13,173,754.40</b>	<b>\$2,766,470.31</b>	<b>\$48,042,753.04</b>

Information in this report has been reconciled to the corresponding bank statements.

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2019, Fiscal Period 07**

**110 - Auburn City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$45,997,029.18	\$26,644,240.55	(\$19,352,788.63)	\$1,000.00	\$15,000.00	\$14,000.00
Federal Sources	\$74,500.00	\$36,918.61	(\$37,581.39)	\$4,987,299.89	\$2,601,879.74	(\$2,385,420.15)
Local Sources	\$36,167,847.00	\$26,667,560.42	(\$9,500,286.58)	\$5,317,271.00	\$3,687,001.21	(\$1,630,269.79)
Other Sources	\$172,000.00	\$209,603.52	\$37,603.52	\$232,345.13	\$235,450.69	\$3,105.56
<b>Total Revenues:</b>	<b>\$82,411,376.18</b>	<b>\$53,558,323.10</b>	<b>(\$28,853,053.08)</b>	<b>\$10,537,916.02</b>	<b>\$6,539,331.64</b>	<b>(\$3,998,584.38)</b>
<b>Expenditures</b>						
Instructional Services	\$48,844,699.73	\$26,029,755.90	\$22,814,943.83	\$3,590,872.97	\$2,228,046.97	\$1,362,826.00
Instructional Support Services	\$16,492,866.67	\$9,523,603.20	\$6,969,263.47	\$1,573,266.65	\$966,883.06	\$606,383.59
Operation & Maintenance Services	\$7,372,875.61	\$3,799,986.91	\$3,572,888.70	\$120,055.00	\$17,017.67	\$103,037.33
Auxiliary Services	\$4,684,562.68	\$3,004,880.03	\$1,679,682.65	\$4,316,201.94	\$2,612,529.21	\$1,703,672.73
General Administrative Services	\$3,028,662.87	\$1,606,981.02	\$1,421,681.85	\$252,102.53	\$139,941.68	\$112,160.85
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$394,661.51	\$213,634.11	\$181,027.40	\$1,160,303.87	\$601,927.50	\$558,376.37
<b>Total Expenditures:</b>	<b>\$80,818,329.07</b>	<b>\$44,178,841.17</b>	<b>\$36,639,487.90</b>	<b>\$11,012,802.96</b>	<b>\$6,566,346.09</b>	<b>\$4,446,456.87</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$519,349.08	\$261,208.65	(\$258,140.43)	\$1,415,507.93	\$1,057,208.66	(\$358,299.27)
Other Financing Uses:	\$2,008,770.43	\$1,602,882.26	\$405,888.17	\$205,760.00	\$43,640.83	\$162,119.17
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,489,421.35)</b>	<b>(\$1,341,673.61)</b>	<b>\$147,747.74</b>	<b>\$1,209,747.93</b>	<b>\$1,013,567.83</b>	<b>(\$196,180.10)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$103,625.76</b>	<b>\$8,037,808.32</b>	<b>\$7,934,182.56</b>	<b>\$734,860.99</b>	<b>\$986,553.38</b>	<b>\$251,692.39</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$17,045,050.85</b>	<b>\$17,045,050.85</b>	<b>\$0.00</b>	<b>\$6,033,115.78</b>	<b>\$6,033,115.78</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$17,148,676.61</b>	<b>\$25,082,859.17</b>	<b>\$7,934,182.56</b>	<b>\$6,767,976.77</b>	<b>\$7,019,669.16</b>	<b>\$251,692.39</b>

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**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2019, Fiscal Period 07**

Exhibit F-III-B

**110 - Auburn City Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$2,545,689.00	\$354,346.00	(\$2,191,343.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$11,705,292.99	\$3,808,884.00	(\$7,896,408.99)	\$2,488,165.81	\$1,927,961.87	(\$560,203.94)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$11,705,292.99</b>	<b>\$3,808,884.00</b>	<b>(\$7,896,408.99)</b>	<b>\$5,033,854.81</b>	<b>\$2,282,307.87</b>	<b>(\$2,751,546.94)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$250,000.00	\$126,095.64	\$123,904.36
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$157,803.94	\$75,201.38	\$82,602.56
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$897,595.00	\$427,640.65	\$469,954.35
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$568,720.00	\$472,540.81	\$96,179.19
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$4,693,901.00	\$1,757,033.10	\$2,936,867.90
Debt Service	\$11,525,692.49	\$3,946,780.50	\$7,578,911.99	\$0.00	\$0.00	\$0.00
Other Expenditures	\$772,863.00	\$455,366.00	\$317,497.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$12,298,555.49</b>	<b>\$4,402,146.50</b>	<b>\$7,896,408.99</b>	<b>\$6,568,019.94</b>	<b>\$2,858,511.58</b>	<b>\$3,709,508.36</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$593,262.50	\$593,262.50	\$0.00	\$0.00	\$33,817.97	\$33,817.97
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$593,262.50</b>	<b>\$593,262.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$33,817.97</b>	<b>\$33,817.97</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,534,165.13)</b>	<b>(\$542,385.74)</b>	<b>\$991,779.39</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,716,140.14</b>	<b>\$13,716,140.14</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,181,975.01</b>	<b>\$13,173,754.40</b>	<b>\$991,779.39</b>

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**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2019, Fiscal Period 07**

**110 - Auburn City Schools**

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$48,543,718.18	\$27,013,586.55	(\$21,530,131.63)
Federal Sources	\$0.00	\$0.00	\$0.00	\$5,061,799.89	\$2,638,798.35	(\$2,423,001.54)
Local Sources	\$469,420.00	\$709,664.92	\$240,244.92	\$56,147,996.80	\$36,801,072.42	(\$19,346,924.38)
Other Sources	\$0.00	\$0.00	\$0.00	\$404,345.13	\$445,054.21	\$40,709.08
<b>Total Revenues:</b>	<b>\$469,420.00</b>	<b>\$709,664.92</b>	<b>\$240,244.92</b>	<b>\$110,157,860.00</b>	<b>\$66,898,511.53</b>	<b>(\$43,259,348.47)</b>
<b>Expenditures</b>						
Instructional Services	\$42,500.00	\$24,670.56	\$17,829.44	\$52,728,072.70	\$28,408,569.07	\$24,319,503.63
Instructional Support Services	\$251,369.00	\$241,528.15	\$9,840.85	\$18,475,306.26	\$10,807,215.79	\$7,668,090.47
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$8,390,525.61	\$4,244,645.23	\$4,145,880.38
Auxiliary Services	\$3,850.00	\$3,837.50	\$12.50	\$9,573,334.62	\$6,093,787.55	\$3,479,547.07
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$3,280,765.40	\$1,746,922.70	\$1,533,842.70
Total Outlay	\$0.00	\$0.00	\$0.00	\$4,693,901.00	\$1,757,033.10	\$2,936,867.90
Expendable Service	\$0.00	\$0.00	\$0.00	\$11,525,692.49	\$3,946,780.50	\$7,578,911.99
Other Expenditures	\$121,070.00	\$109,377.37	\$11,692.63	\$2,448,898.38	\$1,380,304.98	\$1,068,593.40
<b>Total Expenditures:</b>	<b>\$418,789.00</b>	<b>\$379,413.58</b>	<b>\$39,375.42</b>	<b>\$111,116,496.46</b>	<b>\$58,385,258.92</b>	<b>\$52,731,237.54</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$18,398.66	\$18,398.66	\$2,528,119.51	\$1,963,896.44	(\$564,223.07)
Other Financing Uses:	\$0.00	\$66,432.11	(\$66,432.11)	\$2,214,530.43	\$1,712,955.20	\$501,575.23
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$48,033.45)</b>	<b>(\$48,033.45)</b>	<b>\$313,589.08</b>	<b>\$250,941.24</b>	<b>(\$62,647.84)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$50,631.00</b>	<b>\$282,217.89</b>	<b>\$231,586.89</b>	<b>(\$645,047.38)</b>	<b>\$8,764,193.85</b>	<b>\$9,409,241.23</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$2,484,252.42</b>	<b>\$2,484,252.42</b>	<b>\$0.00</b>	<b>\$39,278,559.19</b>	<b>\$39,278,559.19</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$2,534,883.42</b>	<b>\$2,766,470.31</b>	<b>\$231,586.89</b>	<b>\$38,633,511.81</b>	<b>\$48,042,753.04</b>	<b>\$9,409,241.23</b>

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